

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

IN RE: ) Chapter 11  
ETOYS, INC., et al., )  
 )  
Debtors. ) Case No. 01-706 (MFW)  
 ) through Case No. 01-709 (MFW)  
 ) Jointly Administered  
 )

**ORDER**

AND NOW, this day of **OCTOBER, 2005**, upon consideration of the Motions filed by Robert Alber and Collateral Logistics, Inc., against Barry Gold, Morris Nichols, Arsht & Tunnell and Traub, Bonaquist, Fox LLP and certain of their partners seeking removal, disgorgement of fees, and sanctions and the Motion filed by the U.S. Trustee for approval of a Settlement resolving its Motion for disgorgement of fees against Traub, Bonaquist, Fox LLP, and the Motion for approval of a settlement agreement with Goldman Sachs & Co. and the various responses thereto, for the reasons set forth in the accompanying Opinion, it is hereby

**ORDERED** that the Motion of Collateral Logistics, Inc,. is **DENIED**; and it is further

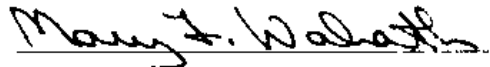
**ORDERED** that the Motions of Robert Alber are **GRANTED IN PART AND DENIED IN PART** as set forth herein; and it is further

**ORDERED** that Morris Nichols, Arsht & Tunnell **SHALL DISGORGE** all fees received by it for work performed in connection with any matter relating to GECC or Goldman Sachs & Co.; and it is further

**ORDERED** that the settlement between the U.S. Trustee and Traub, Bonaquist, Fox LLP is **APPROVED**; and it is further

**ORDERED** that the settlement with Goldman Sachs & Co. is **APPROVED**.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Mary F. Walrath", written over a horizontal line.

Mary F. Walrath  
United States Bankruptcy Judge

cc: Mark Minuti, Esquire<sup>1</sup>

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<sup>1</sup> Counsel is to distribute a copy of this Order on all interested parties and file a Certificate of Service with the Court.

SERVICE LIST

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